

(a) Where distilled spirits are bottled by or for the distiller of the spirits, the label may state, in lieu of the words “Bottled by”, “Packed by”, or “Filled by”, followed by the bottler’s name (or trade name) and address or addresses, the words “Distilled by”, followed immediately by the name (or trade name) under which the particular spirits were distilled, or by any trade name shown on the distiller’s permit covering the premises where the particular spirits were distilled, and the address (or addresses) of the distiller;

(b) Where “straight whiskies” of the same type produced in the same State by two or more different distillers are combined (either at time of bottling or at a warehouseman’s bonded premises for further storage) and are subsequently bottled and labeled as “straight whisky”, that “straight whisky” must be labeled as provided in the introductory paragraph of this section. However, where that combined “straight whisky” is bottled by or for the distillers of the whiskies, the label may contain, in lieu of the wording specified in that introductory paragraph, the words “Distilled by”, followed immediately by the name (or trade name) of each distiller that distilled a portion of the “straight whisky”, the address of each of the distilled spirits plants where a portion of the “straight whisky” was distilled, and the percentage of “straight whisky” distilled by each distiller (with a tolerance of plus or minus 2 percent). In addition, where “straight whisky” is made up of a mixture of “straight whiskies” of the same type distilled at two or more distilled spirits plants of the same proprietor located within the same State, and where that “straight whisky” is bottled by or for that proprietor, the label for the “straight whisky” may contain, in lieu of the wording specified in the introductory paragraph of this section, the words “Distilled by” followed by the name (or trade name) of the proprietor and the address of each of the distilled spirits plants that distilled a portion of the “straight whisky”;

(c) Where distilled spirits are bottled by or for the proprietor of a distilled spirits plant, the label may state, in lieu of the words “Bottled by”,

“Packed by”, or “Filled by” followed by the bottler’s name (or trade name) and address, the words “Blended by”, “Made by”, “Prepared by”, “Manufactured by”, or “Produced by” (whichever is appropriate to the process involved), followed by the name (or trade name) and the address (or addresses) of the distilled spirits plant proprietor;

(d) In the case of labels of distilled spirits bottled for a retailer or other person who is not the proprietor of the distilled spirits plant where the distilled spirits were distilled, the label may also state the name and address of that retailer or other person, preceded immediately by the words “Bottled for”, “Distributed by”, or other similar statement; and

(e) The label may state the address of the proprietor’s principal place of business in lieu of the place where the bottling, distilling or processing operation occurred, provided that the address where the bottling, distilling, or other operation occurred is indicated by printing, coding, or other markings, on the label or on the bottle. The coding system employed must permit TTBB to determine where the operation stated on the label occurred. Prior to using such a label or bottle coding system, the proprietor must send a notice to the appropriate TTBB officer explaining the coding system.

(26 U.S.C. 5201)

§ 19.519 Labels for export spirits.

(a) *Required information.* If a proprietor bottles spirits for export, the bottles must have a securely affixed label showing:

- (1) The kind (class and type) of spirits;
- (2) The percentage of alcohol by volume (ABV) of the spirits;
- (3) The net contents, unless the markings on the bottle indicate such contents; and
- (4) The name (or trade name) of the bottler.

(b) *Additional information.* The bottler may place additional information on the export label if it is not inconsistent with the information required under paragraph (a) of this section.

(c) *Language.* The export label information may appear in the language of the country to which the spirits are to

be exported provided that the proprietor maintains on file an English translation of that information. The export label may state the net contents and percentage of alcohol by volume in the units of measurement of the foreign country, provided that the proprietor maintains a record of the equivalent units as required for labels of spirits bottled for domestic consumption.

(d) *Waiver.* The appropriate TTB officer may waive the requirement to show any information required by this section, other than the kind of spirits, upon a showing that the country to which the spirits are to be exported prohibits the showing of such information. In regard to kind (class and type) of spirits, the appropriate TTB officer may waive the designation required by § 5.22 of this chapter, only to the extent that the label need not bear the word “diluted” for distilled spirits bottled below the minimum bottling proof, and provided that this is in accordance with the rules of the country to which the product is to be exported.

(26 U.S.C. 5201, 5301)

§ 19.520 Spirits for shipment to Puerto Rico.

Spirits removed for shipment to Puerto Rico with benefit of drawback or without payment of tax in accordance with part 28 of this chapter are subject to the provisions of part 5 of this chapter in regard to labeling and standards of fill for bottles.

(26 U.S.C. 5201)

CLOSURE REQUIREMENTS

§ 19.523 Affixing closures.

Each bottle or other container of spirits having a capacity of one gallon (3.785 liters) or less must have a closure or other device securely affixed to the container prior to withdrawal from bond or customs custody. The closure or other device must be constructed in such a manner as to require breaking in order to gain access to the contents of the container.

(26 U.S.C. 5301)

§ 19.525 Reclosing.

A proprietor may reclose bottles of distilled spirits filled on bonded prem-

ises as provided in subpart N of this part. A proprietor may also reclose bottles of distilled spirits to which closures or other devices have been affixed as provided in § 19.498.

(26 U.S.C. 5215)

Subpart U [Reserved]

Subpart V—Records and Reports

GENERAL RULES FOR RECORDS

§ 19.571 Records in general.

Each proprietor of a distilled spirits plant must maintain records that accurately reflect the operations and transactions occurring at the plant. This subpart specifies the types of records that a proprietor must maintain. In general, a proprietor is responsible for recording activities and transactions related to the three primary operational accounts at a plant: production, storage, and processing. A proprietor's records must show receipts in each account, movement from one account to another, transfers in bond, and withdrawals of spirits, denatured spirits, articles, or wines. The types of records that a proprietor must keep include:

(a) All individual transaction forms, records, and summaries that are specifically required by this part;

(b) All supplemental, auxiliary, and source data that a proprietor uses to compile required forms, records, and summaries, and to prepare reports, returns and claims; and

(c) Copies of notices, reports, returns, and approved applications and other documents relating to operations and transactions.

(26 U.S.C. 5207)

§ 19.572 Format of records.

As a general rule, the provisions of this subpart do not require proprietors to keep their records in any particular format or medium. For example, a proprietor may keep required records on paper, on microfilm or microfiche, or on a computer or other electronic medium, so long as the records are readily retrievable in hardcopy format for review by TTB officers as necessary. The